

HOUSE No. 2379

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien for legislation to facilitate the collection of boat excise taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT TO FACILITATE THE COLLECTIONS OF THE BOAT EXCISE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 90B of the General Laws, as
2 appearing in the 1996 Official Edition, is hereby amended by
3 inserting, beginning on line 12, after the third sentence the
4 following:—

5 No owner of a motor boat shall be entitled to or issued a certifi-
6 cate of number unless such owner has included with an applica-
7 tion for such certificate a copy of a receipt for payment of the full
8 amount of the excise due under Chapter 60B for the prior fiscal
9 year, including any amounts due for years prior to such fiscal
10 year.

1 SECTION 2. Section 4 of chapter 90B of the General Laws, as
2 appearing in the 1996 Official Edition, is hereby amended in the
3 first paragraph by inserting, beginning on line 5, after the first
4 sentence the following:—

5 No owner of a motor boat shall be entitled to or issued a
6 replacement certificate unless a certified copy of a receipt for pay-
7 ment of the full amount of the excise due under chapter 60B for
8 the prior fiscal year, including any amounts due for years prior to
9 such fiscal year.